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ABSTRACT

This report is part of an annual national survey that examines salaries of full-time teaching faculty in 54 selected disciplines. Data for the study as a whole were collected from 305 public and 403 private institutions for the baseline year of 1997-1998 and the trend year of 1999-2000. This portion of the study covers salary data for the Accounting faculty at abut 200 public and approximately 235 private institutions. Data are presented for average salaries by faculty rank, "faculty mix percent" (percentage of faculty at each rank), and "salary factors" (ratio of the average salary in the discipline to the total institution average). Salary trend information is compared for public and private institutions for each of the two study periods with trend information for all fields and with the Consumer Price Index. The study found that for the 2000-2001 period the average salary of $72,163 for 2,057 faculty in public institutions was approximately 27.2% higher than the average salary for all faculty in all major fields and the average salary for faculty in private institutions was 25.6% higher than that for all faculty. The average salary increase was 1.8% per year for public institutions and 3.0% per year for private institutions above the cost of living as measured by the Consumer Price Index. Appendixes contain a list of the selected academic disciplines and lists of public and private institutions participating in both studies. (SLD)

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1

SALARY-TREND STUDY OF FACULTY IN **ACCOUNTING** FOR THE YEARS 1997-98 AND 2000-01

Foreword

by

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Since 1982-83 the College and University Professional Association for Human Resources (CUPA-HR) in Washington, D.C., in cooperation with Appalachian State University in Boone, NC, have conducted annual national faculty salary surveys by discipline and rank each year through 2000-01. Two separate surveys are conducted each year, one for public senior colleges and universities and the other for private senior colleges and universities.

Salary data from the 1997-98 and 2000-01 surveys were collected and tabulated for full-time teaching faculty in 54 selected academic disciplines/major fields chosen from among those defined by A Classification of Instructional Programs, 1990.

Each of the 54 academic disciplines/major fields presents a summary of the overall average salary increase in that academic discipline/major field from the "baseline year" of 1997-98 to, and including, the "trend year" of 2000-01 for both public and private participating institutions. Of the 371 public institutions which participated in CUPA-HR's public survey of 1997-98, 305 also participated in the 2000-01 survey. Data from those same 305 institutions were used in both the baseline year and the trend year studies. Of the 543 institutions which participated in CUPA-HR's private survey of 1997-98, 403 also participated in the 2000-01 survey. Data from those same 403 institutions were used in both the baseline year and the trend year studies.

In addition to listing the average salaries in **Accounting** for both public and private participating institutions by rank, including "new assistant professor," and listing the faculty mix percentage (FAC MIX PCT) and the salary factor, comparisons are made between the two public surveys and the two private surveys for each of the two study years (1997-98 and 2000-01) and with the CPI (Consumer Price Index) of changes in the cost-of-living.

The list of all 54 selected academic disciplines/major fields surveyed, including **Accounting**, is found in Appendix A, and the list of all participating senior colleges and universities are found in Appendix B (public) and C (private) of this article.

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SALARY-TREND STUDY OF FACULTY IN ACCOUNTING FOR THE YEARS 1997-98 AND 2000-01

by
Richard D. Howe

Since 1982-83 the College and University Professional Association for Human Resources (CUPA-HR) in Washington, D.C., in cooperation with Appalachian State University in Boone, North Carolina, has conducted two annual national faculty salary studies by discipline and rank through 2000-01: one for public senior colleges and universities, and the other for private senior colleges and universities.

Salary data for each study were collected and tabulated for full-time teaching faculty in 54 selected academic disciplines/major fields chosen from among those defined by A Classification of Instructional Programs *(CIP), 1990, including Accounting. The CIP defines the discipline/major field of Accounting as,

> A group of instructional programs that prepares individuals to practice the profession of accounting and to perform related business functions. Includes instruction in accounting principles and theory, financial accounting, managerial accounting, cost accounting, budget control, tax accounting, legal aspects of accounting, auditing, reporting procedures, statement analysis, planning and consulting, business information systems, accounting research methods, professional standards and ethics, and applications to specific for-profit, public and nonprofit organizations.*
>
> [*A Classification of Instructional Programs (Washington, D.C.: National Center for Education Statistics, [1990]. P.189--52.0300).]

This article summarizes the overall average salary increases in the discipline/major field of Accounting for both public and private institutions from the "baseline year" of 1997-98 to and including the "trend year" of 2000-01. Of the 371 institutions which participated in CUPA-HR's PUBLIC

study of 1997-98, 305 also participated in 2000-01. Data from those same 305 institutions were used in both the baseline year and the trend year. Of the 543 institutions which participated in CUPA-HR's PRIVATE study of 1997-98, 403 also participated in 2000-01. Data from those same 403 institutions were used in both the baseline year and the trend year.

This article lists the average salaries for the discipline/major field of Accounting for both public and private participating institutions by rank, including NEW ASST PROF (new assistant professor), the FAC MIX PCT (faculty mix percentage), and the SALARY FACTOR. Comparisons are also made using the CPI's (Consumer Price Index) changes in cost-of-living between the two studies for each of the two study years (1997-98 and 2000-01).

The CPI uses a base period of 1982-84 and measures/tabulates prices of food, clothing, shelter and fuels, transportation, medical care, entertainment and other goods and services people buy for day-to-day living. When examining trends in faculty salary, it is important to consider any changes in the purchasing power of salaries due to inflation. Comparing changes in the faculty salaries with the CPI gives one a more precise view of what "real" salary increases are, that is, buying power.

The salary is based on a nine- or 10-month academic year salary of full-time faculty, and does not include any faculty teaching less than 51 percent. Salary for summer academic work, fringe benefits, and perquisites are also not included in the salary data. The average salary is based on the study information with the assumption that all employees are full-time. The average salary displayed is an average of all faculty salaries reported for a given rank and discipline.

"NUM" refers to the number of faculty members whose salaries were included to compute the average salary.

"N/IN" refers to the number of institutions that reported salary data for a given academic rank and discipline/major field.

The FAC MIX PCT represents the percentage of faculty in a given discipline/major field who hold a given academic rank. For example, a FAC MIX PCT factor of 34.5 for associate professors of Accounting in the 1997-98 public study means that 34.5 percent of the faculty in that discipline/-major field held the rank of associate professor.

The SALARY FACTOR for a given rank in a given discipline/major field represents the ratio of the average salary to the total average salary of all institutions in each of the four studies: PUBLIC 1997-98, PUBLIC 2000-01, PRIVATE 1997-98 and PRIVATE 2000-01. For example, a SALARY FACTOR of 1.27 for associate professors in the discipline/major field of Accounting in the 1997-98 public study means that their average salary is 27 percent higher than the average salary for all associate professors in all institutions in that study.

NEW ASST PROF refers to the grouping of assistant professors hired for the first time in the fall of the study year (1997-98 or 2000-01). All information for this group was included in the ASST PROF group for reporting purposes.

ALL MAJOR FIELDS refers to the entire data base for all 54 disciplines/major fields in each of the four studies. Among other things, it is used to compare the discipline/major field of Accounting with the entire data base for each study.

The reader will find the size of the sample on which each percentage or dollar value is based to be of particular importance. The smaller the number in the group, the greater the effect of extreme scores on a descriptive statistic such as the average. It should also be noted that any large disparity in the sample sizes between the "baseline year" of 1997-98 and the "trend year" of 2000-01 will lessen the reliability and validity of any conclusions that one might make based on a simple comparison of averages.

	PROF			ASSOC PROF			ASST PROF			NEW ASST PROF			INSTRUCTOR			ALL RANKS		
	SALARY	NUM	N/IN	SALARY	NUM	N/IN	SALARY	NUM	N/IN	SALARY	NUM	N/IN	SALARY	NUM	N/IN	SALARY	NUM	N/IN
DISCIPLINE: BUSINESS MANAGEMENT & ADMINISTRATIVE SERVICES																		
PUBLIC, 1997-98: MAJOR FIELD: Accounting																		
AVERAGE SALARY:	75307	644	176	64111	719	209	56777	597	182	56448	79	57	36082	127	61	63762	2087	231
FAC MIX PCT:	30.9%			34.5%			28.6%			3.8%			6.1%			100.0%		
SALARY FACTOR:	1.15			1.27			1.37			1.43			1.16			1.23		
ALL MAJOR FIELDS																		
AVERAGE SALARY:	65235	33588	305	50601	28739	305	41389	26557	305	39457	4477	292	31233	6033	273	51971	94917	305
FAC MIX PCT:	35.4%			30.3%			28.0%			4.7%			6.4%			100.0%		
DISCIPLINE: BUSINESS MANAGEMENT & ADMINISTRATIVE SERVICES																		
PUBLIC, 2000-01: MAJOR FIELD: Accounting																		
AVERAGE SALARY:	85158	661	192	72927	685	212	65102	540	186	67019	87	66	41166	171	75	72163	2057	235
FAC MIX PCT:	32.1%			33.3%			26.3%			4.2%			8.3%			100.0%		
SALARY FACTOR:	1.18			1.31			1.42			1.52			1.19			1.27		
ALL MAJOR FIELDS																		
AVERAGE SALARY:	72044	29214	305	55877	25102	305	45702	25251	305	44131	4595	286	34612	6740	260	56712	86307	305
FAC MIX PCT:	33.8%			29.1%			29.3%			5.3%			7.8%			100.0%		
DISCIPLINE: BUSINESS MANAGEMENT & ADMINISTRATIVE SERVICES																		
PRIVATE, 1997-98: MAJOR FIELD: Accounting																		
AVERAGE SALARY:	78889	207	99	60466	407	157	53227	321	153	55128	45	36	38873	55	34	60771	990	234
FAC MIX PCT:	20.9%			41.1%			32.4%			4.5%			5.6%			100.0%		
SALARY FACTOR:	1.24			1.24			1.33			1.42			1.19			1.21		
ALL MAJOR FIELDS																		
AVERAGE SALARY:	63549	14126	400	48638	14031	401	40160	13418	401	38908	2246	351	32640	2168	320	50060	43743	403
FAC MIX PCT:	32.3%			32.1%			30.7%			5.1%			5.0%			100.0%		
DISCIPLINE: BUSINESS MANAGEMENT AND ADMINISTRATIVE SERVICES																		
PRIVATE, 2000-01: MAJOR FIELD: Accounting																		
AVERAGE SALARY:	87254	248	113	69350	419	167	62845	309	149	64798	32	30	44952	38	28	70832	1014	235
FAC MIX PCT:	24.5%			41.3%			30.5%			3.2%			3.7%			100.0%		
SALARY FACTOR:	1.20			1.28			1.39			1.50			1.23			1.26		
ALL MAJOR FIELDS																		
AVERAGE SALARY:	72649	13778	399	54109	13492	400	45141	13367	400	43076	2348	355	36483	2130	313	56401	42767	403
FAC MIX PCT:	32.2%			31.5%			31.3%			5.5%			5.0%			100.0%		

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RESULTS OF THE TWO PUBLIC STUDIES: 1997-98 AND 2000-01

In the PUBLIC 1997-98 study in the above table, the discipline/major field of Accounting was reported in 234 of the 305 public institutions. The average salary of the 2,087 faculty was $63,762. This average salary was approximately 22.7 percent higher than the average salary of $51,971 for all 94,917 faculty in ALL MAJOR FIELDS in the same 1997-98 public study.

For the PUBLIC 2000-01 salary study in the above table, Accounting was reported in 235 of the same 305 public institutions. The average salary of the 2,057 faculty was $72,163. This average salary was approximately 27.2 percent higher than the average salary of $56,712 for all 86,307 faculty in ALL MAJOR FIELDS in the 2000-01 public study.

The three-year increase in average salaries for all faculty in the discipline/major field of Accounting in the public institutions studied was 13.2 percent ($72,163 minus $63,762 equals $8,401). The CPI of increase cost-of-living between October 1997 and October 1998 was 7.7 percent. In comparison, with the CPI, there was a relative increase in Accounting average faculty salaries over the three-year period by 5.5 percent or an average of 1.8 percent each year above the cost-of-living.

The increase in average salaries for all faculty in ALL MAJOR FIELDS over three years in the public institutions studied was 9.1 percent ($56,712 minus $51,971 equals $4,741). In comparison to the discipline/major field of Accounting (13.2%), the faculty in ALL MAJOR FIELDS received a relative increase in their salaries of 4.1 percent less than the faculty in the discipline/major field of Accounting.

In the 1997-98 and 2000-01 study the faculty mix percentage in Accounting is higher at the professor rank than at the assistant professor rank: 30.9 percent vs. 28.6 percent; and 32.1 percent vs. 26.3 percent. The differences in faculty mix percentage at the ranks of professor and assistant

professors in ALL MAJOR FIELDS for both public studies are 35.4 percent vs. 28.0 percent (1997-98) and 33.8 percent vs. 29.3 percent (2000-01).

Finally, the hiring rate of new assistant professors in Accounting in the public studies was lower than the hiring rate of ALL MAJOR FIELDS in 1997-98, 3.8 percent (79/2,087) vs 4.7 percent (4,477/94,917) and lower in 2000-01, 4.2 percent (87/2,057) vs. 5.3 percent (4,595/86,307).

RESULTS OF THE TWO PRIVATE STUDIES: 1997-98 AND 2000-01

The PRIVATE 1997-98 salary study in the above table indicates that the discipline/major field of Accounting was reported in 234 of the 403 private institutions. The average salary of the 990 faculty was $60,771, an average salary 21.4 percent higher than the average salary of $50,060 for all 43,743 faculty in ALL MAJOR FIELDS in the 1997-98 private study.

In the PRIVATE 2000-01 salary study in the above table, 235 of the same 403 private institutions reported Accounting. The average salary of the 1,014 faculty was $70,832, an average salary 25.6 percent higher than the average salary of $56,401 for all 42,767 faculty in ALL MAJOR FIELDS in the 2000-01 private study.

The three-year increase in average salaries for all faculty in Accounting in the private institutions studied was 16.6 percent ($70,832 minus $60771 equals $10,061). The CPI increased cost-of-living between October 1997 and October 2000 was 7.7 percent. A more realistic increase, therefore, in the average faculty salaries of Accounting over the three-year time period, is 8.9 percent or 3.0 percent each year above the cost-of-living.

The three-year increase in average salaries for all faculty in ALL MAJOR FIELDS in the private institutions studied was 12.7 percent ($56,401 minus $50,060 equals $6,341). In comparison to Accounting (16.6%), the faculty in ALL MAJOR FIELDS increased their salaries 3.9 percent less

than faculty in Accounting.

For both studies in the discipline/major field of Accounting, the faculty mix percentage is lower at the professor rank in comparison to the assistant professor rank: 20.9 percent vs. 32.4 percent (1997-98); and 24.5 percent vs 30.5 percent, (2000-01). The differences in the ranks of professor and assistant professor in ALL MAJOR FIELDS for both private studies are 32.3 percent vs. 30.7 percent (1997-98) and 32.2 percent vs. 31.3 percent (2000-01).

Finally, the hiring rate for new assistant professors in Accounting was lower than the hiring rate in ALL MAJOR FIELDS in the 1997-98 private study: 4.5 percent (45/990) vs. 5.1 percent (2,246/43,743) and lower in the 2000-01 private study: 3.8 percent (32/1,014) vs. 5.5 percent (2,348/42,767).

CONCLUSION

This article presents salary-trend information on the academic discipline/major field of Accounting and compares that information with both ALL MAJOR FIELDS and the CPI over a period of three years, from the "baseline year" of 1997-98 through the "trend year" of 2000-01. Two studies--one for public institutions, and the other for private institutions--were conducted for the baseline year and for the trend year--a total of four studies. A total of 6,142 (2.3%) faculty in the discipline/major field of Accounting participated and were included in the 54 disciplines/major fields in each of the four studies and in the overall total of 267,734 participating faculty. The same 305 public institutions and the same 403 private institutions in the United States participated in the baseline year and in the trend year.

Although the public and private studies data may be interpreted in a variety of ways, several significant points are as follows. First, the average faculty salary factors in the discipline/major field of Accounting for the 1997-98 public study was 22.7 percent higher that of all ranks in ALL MAJOR

FIELDS (1.00); and for the 1997-98 private study it was 21.4 percent higher than the average faculty salary factors for all ranks in ALL MAJOR FIELDS (1.00). In the public study the average faculty salary factors for all ranks in Accounting in 2000-01 was 27.2 percent higher; and, 25.6 percent higher in the 2000-01 private study than the average salary factors for all ranks in ALL MAJOR FIELDS (1.00), respectively.

Second, the October 2000 CPI reflects an 7.7 percent increase over the October 1997 CPI and indicates that the faculty in Accounting in the public institutions received an average annual salary increase of 1.8 percent above the cost-of-living. In the private institutions the annual average salary increase was 3.0 percent above the cost-of-living.

Third, in both the 1997-98 and 2000-01 public studies in Accounting, the professor rank FAC MIX PCTs are lower than those for the assistant professor rank; and in the 1997-98 and 2000-01 private studies the FAC MIX PCTS were lower at the professor rank than at the assistant professor rank.

Finally, the hiring rate of new assistant professors in Accounting in the 1997-98 and 2000-01 public studies and in the 1997-98 and 2000-01 private studies were lower than the hiring rate of ALL MAJOR FIELDS.

Because a significant data base of average faculty salaries in the academic discipline/major field of Accounting has now been developed, it is anticipated that this information will serve as a valuable reference and evaluation tool for interested administrators and professors.

Richard D. Howe is the originator and director of the annual CUPA-HR faculty salary studies. He is a professor of leadership and educational studies at Appalachian State University, Boone, North Carolina.

APPENDICES:

A - OVERALL LIST OF SELECTED DISCIPLINES, page 10
B - LIST OF PUBLIC PARTICIPATING INSTITUTIONS, page 11
C - LIST OF PRIVATE PARTICIPATING INSTITUTIONS, page 14

APPENDIX A

OVERALL LIST OF SELECTED DISCIPLINES

ACCOUNTING

ADMINISTRATIVE ASSISTANT AND SECRETARIAL SERVICES

AGRICULTURE BUSINESS AND PRODUCTION

ANTHROPOLOGY

ARCHITECTURE AND RELATED PROGRAMS

AREA, ETHNIC, AND CULTURAL STUDIES

BIOLOGY, GENERAL

BUSINESS ADMINISTRATION AND MANAGEMENT

BUSINESS MANAGEMENT AND ADMINISTRATIVE SERVICES

BUSINESS/MANAGERIAL ECONOMICS

CHEMISTRY

COMMUNICATIONS

COMMUNICATIONS TECHNOLOGIES

COMPUTER AND INFORMATION SCIENCES

COUNSELOR EDUCATION/STUDENT COUNSELING AND GUIDANCE SERVICES

CRIMINAL JUSTICE AND CORRECTIONS

CURRICULUM AND INSTRUCTION

DRAMA/THEATER ARTS AND STAGECRAFT

ECONOMICS

EDUCATION

EDUCATION ADMINISTRATION AND SUPERVISION

ENGINEERING, GENERAL

ENGINEERING-RELATED TECHNOLOGIES

ENGLISH LANGUAGE AND LITERATURE, GENERAL

ENTERPRISE MANAGEMENT AND OPERATION

FINE ARTS AND ART STUDIES

FOREIGN LANGUAGES AND LITERATURES

GENERAL TEACHER EDUCATION

GEOGRAPHY

GEOLOGICAL AND RELATED SCIENCES

HISTORY

HOME ECONOMICS, GENERAL

LIBRARY SCIENCE

MARKETING MANAGEMENT AND RESEARCH

MATHEMATICS

MULTI/INTERDISCIPLINARY STUDIES

MUSIC

NURSING (R. N. TRAINING)

OCCUPATIONAL THERAPY

PARKS, RECREATION AND LEISURE STUDIES

PHILOSOPHY AND RELIGION

PHYSICAL SCIENCES, GENERAL

PHYSICAL THERAPY

PHYSICS

POLITICAL SCIENCE AND GOVERNMENT

PSYCHOLOGY, GENERAL

PUBLIC HEALTH

READING TEACHER EDUCATION

SOCIAL SCIENCES, GENERAL

SOCIAL WORK

SOCIOLOGY

SPECIAL EDUCATION

SPEECH PATHOLOGY AND AUDIOLOGY

VISUAL AND PERFORMING ARTS

TOTAL 54

APPENDIX B

CUPA Public Faculty Salary-Trend Studies: 1997-98 and 2000-01

Institutions Participating in Both Studies:

Albany State University (GA)
Angelo State University (TX)
Appalachian State University (NC)
Arizona State University West (AZ)
Arkansas State University (AR)
Arkansas Tech University (AR)
Armstrong Atlantic State University (GA)
Auburn University at Montgomery (AL)
Augusta State University (GA)
Austin Peay State University (TN)
Ball State University (IN)
Bemidji State University (MN)
Black Hills State University (SD)
Bloomsburg University of Pennsylvania (PA)
Bluefield State College (WV)
Boise State University (ID)
Bowie State University (MD)
Bowling Green State University (OH)
Bridgewater State College (MA)
California Maritime Academy (CA)
California Polytechnic State University-San Luis Obispo (CA)
California State University-Bakersfield (CA)
California State University-Fresno (CA)
California State University-Fullerton (CA)
Central Michigan University (MI)
Central Missouri State University (MO)
Central Washington University (WA)
Chadron State College (NE)
Christopher Newport University (VA)
Citadel, the Military College of South Carolina, The (SC)
City University of New York Bernard M. Baruch College (NY)
City University of New York Hunter College (NY)
Clarion University of Pennsylvania (PA)
Clayton College & State University (GA)
Clemson University (SC)
Cleveland State University (OH)
Coastal Carolina University (SC)
College of Charleston (SC)
College of New Jersey, The (NJ)
College of William and Mary (VA)
Colorado School of Mines (CO)
Columbus State University (GA)
Concord College (WV)
Coppin State College (MD)
Dakota State University (SD)
Delta State University (MS)
Dickinson State University (ND)
East Carolina University (NC)
East Central University (OK)
East Stroudsburg University of Pennsylvania (PA)
East Tennessee State University (TN)
Eastern Connecticut State University (CT)
Eastern Illinois University (IL)
Eastern Kentucky University (KY)
Eastern Michigan University (MI)
Eastern New Mexico University Main Campus (NM)
Eastern Washington University (WA)
Edinboro University of Pennsylvania (PA)
Elizabeth City State University (NC)
Emporia State University (KS)
Ferris State University (MI)
Fitchburg State College (MA)
Florida Atlantic University (FL)
Fort Hays State University (KS)
Francis Marion University (SC)
Frostburg State University (MD)
George Mason University (VA)
Georgia College & State University (GA)
Georgia Institute of Technology (GA)
Georgia Southern University (GA)
Georgia Southwestern State University (GA)
Georgia State University (GA)
Glenville State College (WV)
Grambling State University (LA)
Grand Valley State University (MI)
Henderson State University (AR)
Idaho State University (ID)
Illinois State University (IL)
Indiana State University (IN)
Indiana University-Purdue University Fort Wayne (IN)
Indiana University of Pennsylvania (PA)
Jackson State University (MS)
Jacksonville State University (AL)
James Madison University (VA)
Kean University (NJ)
Keene State College (NH)
Kennesaw State University (GA)

Kent State University Main Campus (OH)
Kentucky State University (KY)
Kutztown University of Pennsylvania (PA)
Lake Superior State University (MI)
Lander University (SC)
Lewis-Clark State College (ID)
Longwood College (VA)
Louisiana State University and Agricultural and Mechanical College (LA)
Louisiana State University in Shreveport (LA)
Louisiana Tech University (LA)
Maine Maritime Academy (ME)
Marshall University (WV)
Massachusetts College of Liberal Arts (MA)
Mayville State University (ND)
McNeese State University (LA)
Mesa State College (CO)
Metropolitan State College of Denver (CO)
Metropolitan State University (MN)
Miami University (OH)
Michigan Technological University (MI)
Middle Tennessee State University (TN)
Midwestern State University (TX)
Millersville University of Pennsylvania (PA)
Minnesota State University, Mankato (MN)
Minnesota State University, Moorehead (MN)
Minot State University (ND)
Mississippi State University (MS)
Mississippi University for Women (MS)
Missouri Southern State College (MO)
Missouri Western State College (MO)
Montana State University-Billings (MT)
Montana State University-Bozeman (MT)
Montana Tech of The University of Montana (MT)
Montclair State University (NJ)
Morgan State University (MD)
Murray State University (KY)
New Jersey City University (NJ)
New Jersey Institute of Technology (NJ)
New Mexico State University Main Campus (NM)
Nicholls State University (LA)
North Carolina Central University (NC)
North Carolina State University (NC)
North Dakota State University Main Campus (ND)
Northeastern Illinois University (IL)
Northeastern State University (OK)
Northern Arizona University (AZ)
Northern Kentucky University (KY)
Northern Michigan University (MI)
Northern State University (SD)
Northwest Missouri State University (MO)
Northwestern State University (LA)
Oakland University (MI)
Ohio University Main Campus (OH)
Old Dominion University (VA)
Oregon Institute of Technology (OR)
Peru State College (NE)
Pittsburg State University (KS)
Plymouth State College (NH)
Portland State University (OR)
Prairie View A & M University (TX)
Purdue University Calumet (IN)
Purdue University North Central Campus (IN)
Radford University (VA)
Ramapo College of New Jersey (NJ)
Rhode Island College (RI)
Richard Stockton College of New Jersey, The (NJ)
Rowan University (NJ)
Rutgers, The State University of New Jersey New Brunswick Campus (NJ)
Saginaw Valley State University (MI)
Salisbury State University (MD)
Sam Houston State University (TX)
San Francisco State University (CA)
Shawnee State University (OH)
Shippensburg University of Pennsylvania (PA)
South Carolina State University (SC)
South Dakota School of Mines and Technology (SD)
South Dakota State University (SD)
Southeast Missouri State University (MO)
Southeastern Louisiana University (LA)
Southeastern Oklahoma State University (OK)
Southern Arkansas University (AR)
Southern Illinois University at Carbondale (IL)
Southern Illinois University at Edwardsville (IL)
Southern Oregon University (OR)
Southern Polytechnic State University (GA)
Southern University and Agricultural and Mechanical College at Baton Rouge (LA)
Southern Utah University (UT)
Southwest Missouri State University (MO)
Southwest State University (MN)
Southwest Texas State University (TX)
Southwestern Oklahoma State University (OK)
St. Mary's College of Maryland (MD)
State University of New York at Albany (NY)
State University of New York at Binghamton (NY)
State University of New York at New Paltz (NY)
State University of New York at Stony Brook (NY)
State University of New York College at Brockport (NY)
State University of New York College at Cortland (NY)
State University of New York College at Geneseo (NY)

State University of New York College at Oneonta (NY)
State University of New York College at Oswego (NY)
State University of New York College at Plattsburgh (NY)
State University of New York Institute of Technology at Utica-Rome (NY)
State University of West Georgia (GA)
Tarleton State University (TX)
Temple University (PA)
Tennessee Technological University (TN)
Texas A & M International University (TX)
Texas A & M University-Commerce (TX)
Texas A & M University-Corpus Christi (TX)
Texas Tech University (TX)
Towson University (MD)
Troy State University (AL)
Troy State University Montgomery (AL)
United States Air Force Academy (CO)
University of Akron, Main Campus, The (OH)
University of Alabama in Huntsville (AL)
University of Alaska Anchorage (AK)
University of Alaska Southeast (AK)
University of Baltimore (MD)
University of Central Arkansas (AR)
University of Central Florida (FL)
University of Central Oklahoma (OK)
University of Colorado at Colorado Springs (CO)
University of Colorado at Denver (CO)
University of Connecticut (CT)
University of Delaware (DE)
University of Georgia (GA)
University of Houston-Clear Lake (TX)
University of Houston-Downtown (TX)
University of Houston-Victoria (TX)
University of Houston (TX)
University of Idaho (ID)
University of Louisiana at Lafayette (LA)
University of Maine (ME)
University of Maine at Farmington (ME)
University of Maine at Presque Isle (ME)
University of Maryland Baltimore County (MD)
University of Massachusetts Amherst (MA)
University of Massachusetts Boston (MA)
University of Massachusetts Dartmouth (MA)
University of Memphis, The (TN)
University of Michigan-Dearborn (MI)
University of Minnesota-Duluth (MN)
University of Minnesota-Morris (MN)
University of Missouri-Saint Louis (MO)
University of Montevallo (AL)
University of Nebraska at Kearney (NE)
University of Nebraska at Omaha (NE)
University of Nevada, Reno (NV)
University of New Hampshire (NH)
University of New Orleans (LA)
University of North Alabama (AL)
University of North Carolina at Asheville (NC)
University of North Carolina at Charlotte (NC)
University of North Carolina at Greensboro (NC)
University of North Carolina at Pembroke (NC)
University of North Carolina at Wilmington (NC)
University of North Florida (FL)
University of North Texas (TX)
University of Northern Colorado (CO)
University of Northern Iowa (IA)
University of Science and Arts of Oklahoma (OK)
University of South Alabama (AL)
University of South Carolina-Aiken (SC)
University of South Carolina Spartanburg (SC)
University of South Dakota (SD)
University of South Florida (FL)
University of Southern Colorado (CO)
University of Southern Indiana (IN)
University of Southern Mississippi (MS)
University of Tennessee Health Science Center (was University of Tennessee) (TN)
University of Tennessee at Chattanooga (TN)
University of Tennessee at Martin (TN)
University of Tennessee at Memphis (TN)
University of Texas-Pan American (TX)
University of Texas at Arlington (TX)
University of Texas at Dallas (TX)
University of Texas at El Paso (TX)
University of Texas at San Antonio (TX)
University of Virginia's College at Wise, The (VA)
University of West Alabama, The (AL)
University of West Florida (FL)
University of Wisconsin-Eau Claire (WI)
University of Wisconsin-Green Bay (WI)
University of Wisconsin-La Crosse (WI)
University of Wisconsin-Oshkosh (WI)
University of Wisconsin-Parkside (WI)
University of Wisconsin-Stevens Point (WI)
University of Wisconsin-Stout (WI)
University of Wisconsin-Superior (WI)
University of Wisconsin-Whitewater (WI)
Valdosta State University (GA)
Valley City State University (ND)
Virginia State University (VA)
Washburn University of Topeka (KS)
Washington State University (WA)
Wayne State College (NE)
Wayne State University (MI)

Weber State University (UT)
West Liberty State College (WV)
West Texas A & M University (TX)
West Virginia University Institute of Technology (WV)
Western Carolina University (NC)
Western Illinois University (IL)
Western Kentucky University (KY)
Western Montana College (MT)
Western New Mexico University (MN)
Western Oregon University (OR)
Western State College (CO)
Western Washington University (WA)
Wichita State University (KS)
William Paterson University of New Jersey (NJ)
Winston-Salem State University (NC)
Winthrop University (SC)
Worcester State College (MA)
Wright State University Main Campus (OH)
Youngstown State University (OH)

APPENDIX C

CUPA Private Faculty Salary-Trend Studies: 1997-98 and 2000-01

Institutions Participating in Both Studies:

Abilene Christian University (TX)
Adrian College (MI)
Albertson College (ID)
Albertus Magnus College (CT)
Albright College (PA)
Alfred University (NY)
Allegheny College (PA)
Alvernia College (PA)
Alverno College (WI)
American University, The (DC)
Amherst College (MA)
Anderson University (IN)
Andrews University (MI)
Antioch University (OH)
Asbury College (KY)
Ashland University (OH)
Assumption College (MA)
Aurora University (IL)
Avila College (MO)
Babson College (MA)
Baker College of Flint (MI)
Baker College of Muskegon (MI)
Baker College of Owosso (MI)
Baker University (KS)
Baldwin-Wallace College (OH)
Barnard College (NY)
Barry University (FL)
Baylor University (TX)
Beaver College (PA)
Bellarmine College (KY)
Belmont Abbey College (NC)
Belmont University (TN)
Benedict College (SC)
Bennett College (NC)
Bentley College (MA)
Berea College (KY)
Bethany College (KS)
Bethel College (KS)
Bethel College (MN)
Biola University (CA)
Birmingham-Southern College (AL)
Bluffton College (OH)
Boston University (MA)
Bradley University (IL)
Brenau University (GA)
Briar Cliff College (IA)
Brown University (RI)
Bryan College (TN)
Bryant College (RI)
Bryn Mawr College (PA)
Buena Vista University (IA)
Butler University (IN)
Cabrini College (PA)
Caldwell College (NJ)
Calumet College of Saint Joseph (IN)
Calvin College (MI)
Campbellsville University (KY)
Canisius College (NY)
Capitol College (MD)
Cardinal Stritch University (WI)
Carlow College (PA)
Carroll College (WI)
Case Western Reserve University (OH)
Catawba College (NC)
Catholic University of America, The (DC)
Cazenovia College (NY)
Central Methodist College (MO)
Chapman University (CA)
Charleston Southern University (SC)
Christian Brothers University (TN)
City University (WA)
Clarkson College (NE)
Clarkson University (NY)
College of New Rochelle, The (NY)
College of Notre Dame (CA)
College of Notre Dame of Maryland (MD)
College of Our Lady of the Elms (MA)
College of Saint Benedict (MN)
College of Saint Catherine (MN)
College of Saint Elizabeth (NJ)
College of Saint Mary (NE)
College of Saint Rose (NY)
College of Saint Scholastica, The (MN)
Columbia College (MO)
Columbia College (SC)
Columbia International University (SC)
Concordia College-Moorhead (MN)
Concordia University (CA)
Concordia University (NE)
Converse College (SC)

Cooper Union (NY)
Cornerstone University (MI)
Covenant College (GA)
Creighton University (NE)
Culver-Stockton College (MO)
D'Youville College (NY)
Daemen College (NY)
Davidson College (NC)
Davis & Elkins College (WV)
Defiance College, The (OH)
Delaware Valley College (PA)
DePaul University (IL)
DeSales University (PA)
Dickinson College (PA)
Doane College (NE)
Dominican College of Blauvelt (NY)
Dominican University (IL)
Dominican University of California (formerly Dominican College of San Rafael) (CA)
Dordt College (IA)
Drake University (IA)
Drury University (MO)
Duquesne University (PA)
East Texas Baptist University (TX)
Eastern Mennonite University (VA)
Eckerd College (FL)
Edgewood College (WI)
Elizabethtown College (PA)
Elmhurst College (IL)
Elon College (NC)
Embry-Riddle Aeronautical University (FL)
Emerson College (MA)
Emmanuel College (MA)
Emory University (GA)
Eureka College (IL)
Fairfield University (CT)
Felician College (NJ)
Fisk University (TN)
Florida Institute of Technology (FL)
Florida Southern College (FL)
Franciscan University of Steubenville (OH)
Franklin & Marshall College (PA)
Franklin College of Indiana (IN)
Freed-Hardeman University (TN)
Friends University (KS)
Gallaudet University (DC)
Gannon University (PA)
Gardner-Webb University (NC)
George Washington University (DC)
Georgetown College (KY)
Georgian Court College (NJ)
Gonzaga University (WA)
Gordon College (MA)
Goshen College (IN)
Graceland University (formerly Graceland College) (IA)
Grinnell College (IA)
Guilford College (NC)
Gustavus Adolphus College (MN)
Hampden-Sydney College (VA)
Hannibal-La Grange College (MO)
Hartwick College (NY)
Hastings College (NE)
Hebrew Union College-Jewish Institute of Religion (OH)
Hilbert College (NY)
Hiram College (OH)
Hofstra University (NY)
Holy Family College (PA)
Holy Names College (CA)
Hope College (MI)
Houston Baptist University (TX)
Husson College (ME)
Illinois Institute of Technology (IL)
Illinois Wesleyan University (IL)
Immaculata College (PA)
Iona College (NY)
Ithaca College (NY)
Jacksonville University (FL)
Jamestown College (ND)
John Brown University (AR)
John Carroll University (OH)
Johns Hopkins University (MD)
Judson College (AL)
Kalamazoo College (MI)
Kentucky Wesleyan College (KY)
Kenyon College (OH)
King's College (PA)
La Roche College (PA)
La Salle University (PA)
La Sierra University (CA)
LaGrange College (GA)
Lane College (TN)
Lebanon Valley College (PA)
Lees-McRae College (NC)
Lehigh University (PA)
Lenoir-Rhyne College (NC)
LeTourneau University (TX)
Lincoln Memorial University (TN)
Lindsey Wilson College (KY)
Lipscomb University (TN)
Long Island University (NY)
Loras College (IA)
Louisiana College (LA)

Loyola College in Maryland (MD)
Loyola Marymount University (CA)
Loyola University New Orleans (LA)
Luther College (IA)
Lycoming College (PA)
Lynchburg College (VA)
Lyon College (AR)
Madonna University (MI)
Malone College (OH)
Manhatten Christian College (KS)
Marian College (IN)
Marion College of Fond du Lac (WI)
Marist College (NY)
Mars Hill College (NC)
Mary Baldwin College (VA)
Marymount College (NY)
Marymount University (VA)
Maryville University of Saint Louis (MO)
Marywood University (PA)
Massachusetts Institute of Technology (MA)
McKendree College (IL)
McMurry University (TX)
McPherson College (KS)
Medaille College (NY)
Mercer University (GA)
Merrimack College (MA)
Messiah College (PA)
Midway College (KY)
Milligan College (TN)
Millikin University (IL)
Molloy College (NY)
Monmouth University (NJ)
Morehouse College (GA)
Morningside College (IA)
Mount Mary College (WI)
Mount Mercy College (IA)
Mount Olive College (NC)
Mount Saint Clare College (IA)
Mount Saint Mary's College and Seminary (MD)
Mount Union College (OH)
Mulhenberg College (PA)
National University (CA)
Nebraska Wesleyan University (NE)
Neumann College (PA)
New England College (NH)
Niagara University (NY)
North Carolina Wesleyan College (NC)
North Central College (IL)
Northeastern University (MA)
Northland College (WI)
Northwest Christian College (OR)
Northwestern College (IA)
Northwestern College (MN)
Norwich University (VT)
Notre Dame College (NH)
Nova Southeastern University (FL)
Oakwood College (AL)
Occidental College (CA)
Oglethorpe University (GA)
Ohio Northern University (OH)
Oklahoma Baptist University (OK)
Oklahoma City University (OK)
Olivet Nazerene University (IL)
Our Lady of the Lake University (TX)
Pace University -New York Campus (NY)
Pacific Luthern University (WA)
Pacific University (OR)
Pepperdine University (CA)
Pfeiffer University (NC)
Philadelphia University (PA)
Piedmont College (GA)
Pikeville College (KY)
Point Park College (PA)
Presbyterian College (SC)
Principia College (IL)
Providence College (RI)
Quincy University (IL)
Randolph-Macon College (VA)
Reed College (OR)
Regent University (VA)
Regis College (MA)
Rensselaer Polytechnic Institute (NY)
Rhodes College (TN)
Rider University (NJ)
Ripon College (WI)
Rivier College (NH)
Roanoke College (VA)
Robert Morris College (PA)
Rockford College (IL)
Rockhurst University (MO)
Rocky Mountain College (MT)
Rollins College (FL)
Roosevelt University (IL)
Rose-Human Institute of Technology (IN)
Russell Sage College (NY)
Sacred Heart Major Seminary/College and Theologate (MI)
Sacred Heart University (CT)
Saint Andrews Presbyterian College (NC)
Saint Bonaventure University (NY)
Saint Edward's University (TX)
Saint Francis College (PA)

Saint John's University (MN)
Saint John's University (NY)
Saint John Fisher College (NY)
Saint Joseph's University (PA)
Saint Lawrence University (NY)
Saint Martin's College (WA)
Saint Mary's College (IN)
Saint Mary's College of California (CA)
Saint Mary's University (TX)
Saint Mary's University of Minnesota (MN)
Saint Mary College (KS)
Saint Olaf College (MN)
Salem College (NC)
Salem International University (formerly Salem-Teikyo University) (WV)
Salve Regina University (RI)
Samford University (AL)
Samuel Merritt College (CA)
Santa Clara University (CA)
Schreiner College (TX)
Scripps College (CA)
Seattle Pacific University (WA)
Seattle University (WA)
Seton Hill College (PA)
Shenandoah University (PA)
Shorter College (GA)
Siena College (NY)
Sierra Nevada College (NV)
Simpson College (CA)
Simpson College (IA)
Southeastern College of the Assemblies of God (FL)
Southern Adventist University (TN)
Southern Methodist University (TX)
Southern Nazarene University (OK)
Spring Arbor College (MI)
Spring Hill College (AL)
Springfield College (MA)
Stanford University (CA)
Stetson University (FL)
Susquehanna University (PA)
Sweet Briar College (VA)
Teikyo Post University (CT)
Texas Christian University (TX)
Texas Wesleyan University (TX)
Thomas More College (KY)
Toccoa Falls College (GA)
Trinity Christian College (IL)
Trinity College (DC)
Tulane University (LA)
Tusculum College (TN)
Tuskegee University (AL)
Union College (KY)
Union College (NE)
Union Institute (OH)
University of Bridgeport (CT)
University of Charleston (WV)
University of Detroit Mercy (MI)
University of Evansville (IN)
University of Hartford (CT)
University of La Verne (CA)
University of Miami (FL)
University of New England (ME)
University of New Haven (CT)
University of Portland (OR)
University of Redlands (CA)
University of Richmond (VA)
University of Rio Grande (OH)
University of Saint Francis (IN)
University of Saint Thomas (MN)
University of San Diego (CA)
University of San Francisco (CA)
University of Sioux Falls (SD)
University of Tampa (FL)
University of the Ozarks (AR)
University of the Pacific (CA)
University of Tulsa (OK)
Upper Iowa University (IA)
Ursuline College (OH)
Valparaiso University (IN)
Vanguard University of Southern California (CA)
Villanova University (PA)
Viterbo College (WI)
Walsh University (OH)
Warner Pacific College (OR)
Warren Wilson College (NC)
Wartburg College (IA)
Washington and Jefferson College (PA)
Washington College (MD)
Webber College (FL)
Webster University (MO)
Western Baptist College (OR)
Western Maryland College (MD)
Western New England College (MA)
Westminister College (PA)
Wheaton College (MA)
Wheeling Jesuit University (WV)
Wheelock College (MA)
Whittier College (CA)
Whitworth College (WA)
Widener University (PA)
Wilkes University (PA)
William Jewell College (MO)

William Penn College (IA)
Williams Baptist College (AR)
Wilmington College (OH)
Wingate University (NC)
Wisconsin Lutheran College (WI)
Wittenberg University (OH)
Woodbury University (CA)
Worcester Polytechnic Institute (MA)
Xavier University (OH)
York College of Pennsylvania (PA)